

1999

Annual Report of the Town of St. Albans 1999

St Albans (Me.).

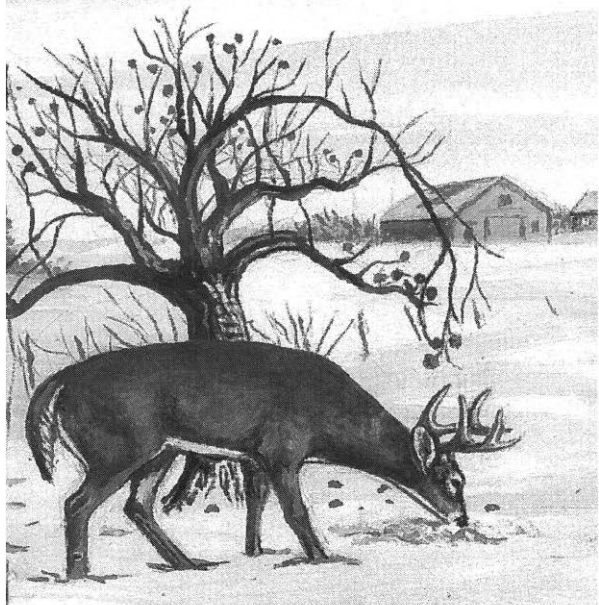
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Annual Report of the Town of



St. Albans
1999

R. CLARK
'98

**ANNUAL REPORT
OF THE
TOWN OF ST. ALBANS
FOR 1999**

Town Officers	2
Budget Summary	8
Warrant for Town Meeting	11
Reports	
Town Manager	19
Town Clerk	21
Hartland / St. Albans Seniors	23
Animal Control Officer	24
Fire Chief	26
Sealer of Weights and Measures	28
Big Indian League	28
Historical Society	29
Code Enforcement & LPI	30
Sno-Devils	32
State Representative Report	33
State Senator Report	34
Breakdown of Accounts	35
1999 Taxes Due	39
1998 Taxes Due	46
Auditor's Report	48

PLEASE NOTE:

TOWN MEETING WILL BEGIN AT 9:00 AM.

ST. ALBANS TOWN OFFICERS

OFFICE	TERM EXPIRES
Selectman/Chair	
Harlan Cooper	March 2000
Selectman	
Chester Morse Jr.	March 2000
Selectmen	
James Bullock	March 2000
Town Manager	Larry Post
Treasurer	Larry Post
Tax Collector	Larry Post
Town Clerk	
Stacey Desrosiers	March 2000
Registrar	
Stacey Desrosiers	March 2000
Road Commissioner	
Ronnie Finson	March 2000

School Directors
Ronald Fowle March 2002

Perley Martin March 2000

Conservation Commission:
Newman Gee Ronald Russell

Planning Board:

Alan Curtiss, Chair	2004
William McPeck	2000
Dennis Smith	2003
David Gilpatrick	2002
Scott Curtis	2003
Amos P. Lawrence	2000
Carole Jones-Bullock	2001

Board of Appeals:

Kenneth Dunton
Thomas Roach
Michael Snowman
Newman Gee

Health Officer Larry Post

Plumbing Inspec. William Murphy

Animal Control Harry Taylor

Fire Chief	Fred James Cooper Jr
Civil Defense Director	Fred James Cooper Jr
Fire Warden	Fred James Cooper Jr
Code Enforcement Officer	William Murphy

Budget Committee:

Philip Russell	March 2000
Ellen Bridge	March 2000
Thomas Roach	March 2000
David Bubar	March 2001
Allen Fisher	March 2001
Larry Emery	March 2001
Marian Spalding	March 2002
Newman Gee	March 2002
Michael Wiers	March 2002

State Representative:

Vaughn Stedman
136 Canaan Road
RR 1, Box 3930
Hartland ME 04943
938-4890

Capitol Address: House of Representatives
2 State House Station
Augusta, Maine 04333-0002
287-1400 (voice)
287-4469 (TDD)
1-800-423-2900 (sessions)

Web Site - <http://www.state.me.us/legis>

State Senator: Betty Lou Mitchell
P.O. Box 6
Etna, ME 04434
269-2071

Capitol Address: Senate Chamber
Augusta, Maine 04333
287-1505
1-800-423-6900 (sessions only)

U.S. Representative: John Baldacci
1630 Longworth Office Bldg
Washington, DC 20515

U.S. Senators:

Susan Collins
172 Russell Office Building
Washington D.C. 20510
e-mail senator@collins.senate.gov
web <http://www.senate.gov/~collins>

Olympia Snowe
250 Russell Office Building
Washington, DC 20510
e-mail olympia@snowe.senate.gov
web <http://www.senate.gov/~snowe>

1999 BUDGET
MONEY APPROPRIATED FOR:

School	547,753	45.4%
Highways	182,350	15.1%
Solid Waste	71,300	5.9%
Protection	83,700	6.9%
Administration	92,432	7.7%
Other Gen. Govt	49,381	4.1%
County Tax	49,323	4.1%
Dept & Interest	24,320	2.0%
Public Service	14,725	1.2%
Health & Welfare	14,200	1.2%
Reserve & Capital Accts	72,000	6.0%
Cemeteries	5,200	0.4%
TOTAL	1,206,684	100.0%

MONEY CAME FROM:

Property Tax	737,815	61.1%
Homestead Exemption	50,866	4.2%
Excise Tax	155,000	12.8%
State Revenue Sharing	83,004	6.9%
Highway Assistance	60,000	5.0%
Surplus	102,000	8.5%
Department Accounts	18,000	1.5%
TOTAL	1,206,684	100.0%

TOWN OF ST. ALBANS
2000 BUDGET SUMMARY

GENERAL GOVERNMENT

Selectmen	6,025
Administration	93,960
Tap Map Restoration	600
Records Restoration	2,500
Social Security	12,500
Office Equipment	3,500
KVCOG	1,806
Assessing	5,000
Code Enforcement	6,000
Planning Board	500
Town Hall	7,500
T.H. Capital Impr.	12,000

PROTECTION

Fire Department	20,700
Fire Department - Hire	2,100
Fire Chief	2,000
Assistant Chiefs	1,000
Fire Dept Gear	11,550
Capital Equipment	35,000
Ambulance	800
Dams	8,000
Street Lights	4,800
Animal Control	1,500
Insurance	36,800

HEALTH & WELFARE

General Assistance	11,500
Senior Citizens	500
Food Bank	500
KVCAP	600
Red Cross	100

DEPT & INTEREST 23,240**PUBLIC WORKS**

Solid Waste	73,000
Cemeteries	5,200
Winter Roads	74,850
Summer Roads	35,000
Bridges & Culverts	5,000
Equipment & Buildings	0
Garage	6,000
Paving	35,000
Street & Road Signs	500
Special Roads Acct	60,000

PUBLIC SERVICE

Libraries	1,600
Town Landing	4,000
Youth Teams	4,000
Park	500
Other Recreation	4,000
Historical Society	750
Conservation Commission	175
Chamber of Commerce	200
KRDA (Super Park)	12,800

TOTALS

General Government	151,891
Protection	124,250
Health & Welfare	13,200
Dept & Interest	23,240
Public Works	294,550
Public Service	28,025

MUNICIPAL BUDGET

TOTAL	635,156
County Tax (est)	62,000
SAD #48 (est)	580,000

TOTAL BUDGET 1,277,156

REVENUES

Excise	162,000
Department Accounts	20,000
State Revenue Sharing	
Carried	31,648
Surplus	100,000
Highway Assistance	78,747

TOTAL REVENUES 392,395

State R.S. 75,000

PROPERTY TAXES 833,761

Homestead Exemption 51,000

$$758,761/43,000,000 = .0177$$

WARRANT FOR ANNUAL TOWN MEETING

COUNTY OF SOMERSET

STATE OF MAINE

TO: Larry Post, Resident, Town of St. Albans

Greetings

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of St. Albans, in said County qualified to vote in Town affairs to meet at the St. Albans Town Hall, in said Town, on Saturday, the 4th day of March A.D. 2000 at 9:00 o'clock in the morning, then and there to act on the following articles to wit:

- Art. 1: To choose a moderator for said meeting.
- Art. 2: To see if the Town will vote to authorize the Selectmen to serve as Assessors and overseers of the poor.
- Art. 3: To choose three Budget Committee members for a three year term.
- Art. 4: To see if the Town will vote to authorize the Selectmen to sell Town property and tax acquired property on such terms as they deem fit and to execute quit claim deeds to such property.
- Art. 5: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of the ensuing year's taxes.
- Art. 6: To act on anything relating to discounts, interest and time of payment of 2000 taxes.

Art. 7: To see if the Town will vote to Approve a Community Development Block Grant application for a Housing Assistance Grant; to submit the same to the Department of Economic and Community Development and if said program is approved, to authorize the municipal officers to accept said funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs.

Art. 8: To see if the Town will vote to approve a Community Development Block Grant application for a Public Facilities Grant from the Department of Economic and Community Development to develop a mobile training facility for the St. Albans Fire Department: to submit same for the Department of Economic and Community Development and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercises such authority as are necessary and reasonable to implement such program.

Art. 9: To see if the Town will vote to approve a Community Development Block Grant application for a Housing Assessment Grant to evaluate the Town's housing stock; to submit same to the Department of Economic and Community Development and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs.

Art. 10: To see if the Town will vote to appropriate from the following accounts for the 2000 budget.

Selectmen and Budget Committee
recommend:

Excise Tax	\$162,000
R.S. carried	31,648
Dept accounts	20,000
Surplus	100,000
Highway Assist Fd	78,747

GENERAL GOVERNMENT

Art. 11: To see what sum the Town will vote to raise and/or appropriate for Selectmen account.

Selectmen and Budget Committee
recommend: \$ 6,025

Art. 12: To see what sum the Town will vote to raise and/or appropriate for Administration.

Selectmen and Budget Committee
recommend: \$93,960

Art. 13: To see what sum the Town will vote to raise and/or appropriate for Town Hall.

Selectmen and Budget Committee
recommend: \$ 7,500 - Operating
12,000 - Cap.
Improvements

Art. 14: To see what sum the Town will vote to raise and/or appropriate for Assessing.

Selectmen and Budget Committee
recommend: \$5,000

Art. 15: To see what sum the Town will vote to raise and/or appropriate for Office Equipment. (copier)
Selectmen and Budget Committee
recommend: \$3,500

Art. 16: To see what sum the Town will vote to raise and/or appropriate for the following General Government accounts:
Selectmen and Budget Committee
recommend:

Social Security	\$12,500
Record Restitution	2,500
KVCOG	1,806
Planning Board	500
Code Enforcement	6,000
Tax Maps Update	<u>600</u>
TOTAL	\$23,906

Art. 17: To see if the Town will vote to accept a Small Community Program Grant provided by the State of Maine, to authorize the Selectmen to contract with the State Department of Environmental Protection for the grant, and to authorize the Selectmen to contract, as necessary for materials and services needed to achieve the purposes of the grant. Said grant to be used for septic system upgrades.

Art. 18: To see if the Town will vote to accept any or all funds from Federal, State, or private funding in the form of grants that the Selectmen deem appropriate.

PROTECTION

Art. 19: To see what sum the Town will vote to raise and/or appropriate for the following Fire Department accounts:

Selectmen and Budget Committee
recommend:

Fire Protection	\$20,700
Fire Chief	2,000
Assistant Chiefs	1,000
Fire Dept Hire	2,100
Fire Dept Air Pacs	11,550
Capital Equip Res	35,000

Art. 20: To see what sum the Town will vote to raise and/or appropriate for the following Protection Accounts:

Selectmen and Budget Committee
recommend:

Ambulance	800
Street Lights	4,800
Dams	8,000
Animal Control	1,500
Insurance	<u>36,800</u>
TOTAL	\$51,900

DEBT & INTEREST

Art. 21: To see what sum the Town will raise and/or appropriate for payment of note for Upper Dam renovations.

Selectmen and Budget Committee
recommend: \$23,240

HEALTH & WELFARE

Art. 22: To see what sum the Town will vote to raise and/or appropriate for the following Health & Welfare

Accounts:

Selectmen and Budget Committee
recommend:

General Assistance	\$ 11,500
Senior Citizens	500
KVCAP	600
Food Bank	500
Red Cross	<u>100</u>
TOTAL	\$13,200

PUBLIC WORKS

Art. 23: To see what sum the Town will vote to raise and/or appropriate for Winter Roads.

Selectmen and Budget Committee

recommend: \$74,850

Art. 24: To see what sum the Town will vote to raise and/or appropriate for Summer Roads.

Selectmen and Budget Committee

recommend: \$35,000

Art. 25: To see what sum the Town will vote to raise and/or appropriate for Special Roads account.

(For upgrading of gravel roads)

Selectmen and Budget Committee

recommend: \$60,000

Art. 26: To see what sum the Town will vote to raise and/or appropriate for the following Public Works accounts:

Selectmen and Budget Committee

recommend:

Solid Waste	\$73,000
Cemeteries	5,200
Bridges & Culverts	5,000
Town Garage	6,000
Street Signs	<u>500</u>
TOTAL	\$89,700

Art. 27: To see what sum the Town will vote to raise and/or appropriate for paving.

Selectmen and Budget Committee

recommend: \$35,000

PUBLIC SERVICE

Art. 28: To see what sum the Town will vote to raise and/or appropriate for the following Public Service Accounts:

Selectmen and Budget Committee

recommend:

Town Landing	\$	4,000
Youth Teams		4,000
Park		500
Other Recreation		4,000
Libraries		1,600
Historical Society		7,500
Conservation Commission		175
KRDA (Super Park)		12,800
Chamber of Commerce		<u>200</u>
TOTAL		\$28,025

Art. 29: To see if the residents of the Town of St. Albans will allocate all the snowmobile registration money this year to the Sno-Devils Snowmobile Club for the upkeep and maintenance of trails.

Art. 30: To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to take whatever actions are necessary for the Town to become a member of the Maine Municipal Association Property and Casualty Poll Program, including but not limited to the execution of any contract required for such membership and the payment of any required fees or charges. The authority granted herein shall be continued until revoked.

The Selectmen hereby give notice that the Registrar will be in session for the purpose of correcting and revising the list of voters on Saturday, March 4, 2000 in the forenoon from 8:30 a.m. to 9:00 a.m. in the Town Hall. Given under our hands this 14th day of February, 2000.

Harlan Cooper
Chester Morse, Jr.
James Bullock

A True Copy
Attest:
Larry Post
Resident of St. Albans

MANAGER'S REPORT

To: Selectmen and Citizens of St. Albans

It is once again time to submit to you the annual report of the financial status and activities of the Town of St. Albans for the past year. We continue to be fairly strong financially, although it gets more difficult as there so many areas of need and not enough funds to meet all the demands. We are continuing to make progress, however, as we seek to balance operating and capital programs in the light of still increasing school costs due to the state funding formula and increased valuation.

This past year we continued with our repaving program, purchased a new highway truck and air pacs for the Fire Department. By proper planning, we are able to continue capital improvements without borrowing. As of this date, we owe a total of \$60,000.

This year, we are proposing to place \$35,000 in the Capital Reserve account toward the purchase of a new fire utility truck next year. We will surface the Mason Corner Rd, and purchase five more air pacs for the Fire Dept. We have also included painting and repair of the outside of the Town Hall. An amount of \$60,000 will be expended on some gravel roads in an effort to upgrade those roads. These expenditures will help to keep up with our capital needs.

We have applied for three Community Development Block grants to assist with needs in our community. One is for housing rehab, one for a Housing Assessment and planning, and one for a mobile training unit for the Fire Department.

Plans are being made to apply for a grant for Recreation, to complete the complex by the ballfield. We are also looking for more landscaping to be done at the Park this year. I want to thank the Garden Club for the many projects they worked on for the Town this past year: flowers at the Town Landing,

Christmas decorations at the Town Hall, and a flower garden which we will enjoy this year.

I wish to remind you all that we are here to serve you. Should you have questions about anything, or if we can be of assistance, we want you to feel free to contact us.

I am continually thankful for this community and for each of you who contributes in making it a better place to live. The volunteers who put in many hours are greatly appreciated. I am also continually amazed at the dedication and work of our Town employees. Thank you all for what you do. I trust that we as a community will have a good 2000.

Respectfully submitted
Larry Post
Town Manager

TOWN CLERK REPORT FOR 1999

In 1999, 31 marriages have been recorded. I've recorded 21 births, 12 boys and 8 girls. Again, I sadly regret filing 10 death certificates. These citizens will be greatly missed.

Last year's election voter turnout was recorded as follows: 137 - Municipal Election, 74 - Annual Town Meeting, June's SAD #48 Budget Ref. - 48, Nov. 2 State Referendum - 586, and Nov. 2 SAD #48 Budget Ref. - 585. The Town of St. Albans has 1122 registered voters.

This March starts off as a busy month for voters. On March 3, our Municipal Election (10 am to 8 pm) takes place. Our Annual Town Meeting follows on March 4 beginning at 9 am. Then the Presidential Preference Primary is on March 7 (8 am to 8 pm). June 3 is the regular State Primary. Also in June will be the SAD #48 Budget Ref. Nov. 7, 2000 brings the Presidential Election.

Please take note, if you need to register to vote or make a change to your name, address or party affiliation on your voter registration card, you may do so at the Town Office. My TOWN CLERK HOURS are as listed below.

TOWN CLERK HOURS

MONDAY	12:00 - 5:00
TUESDAY	12:00 - 4:00
WEDNESDAY	11:00 - 4:00
THURSDAY	12:00 - 5:00
FRIDAY	11:00 - 4:00

Absentee ballots are available 30 days before all elections. There are many ways to vote absentee ballot, please call or come into the office and I will assist you.

As always, a special thank you to our Election Clerks for their help and dedication, you are much appreciated.

I have licensed 419 dogs this past year. Dog Licenses are due Jan. 1st. A late fee will be applied after Jan. 31. To license your dog, proof of a current Maine Rabies Certificate and spayed or neutered certificate, if applicable, must be shown. Again, this is a State Law and we ask for your cooperation.

Our Town & Sherman's Vet. Service held it's 5th Rabies Clinic on Dec. 4 which proved to be another success. A thank you to Lisa & Erin Knight, Carole Jones-Bullock, and Ron Russell for volunteering their time.

Rabies is a very serious disease. Cases were reported in St. Albans and surrounding communities this past year. Please help keep our community safe by doing your part as a pet owner. Stop the spread of Rabies by having your dog or cat vaccinated.

The Seabasticook Community Band and the Town hosted an enjoyable Christmas Concert in December. All donations were accepted for the Chandelier Fund. Thanks to all for the generous donations. Please come and enjoy the concerts provided at our Town Hall, it's a great way for the community to get together.

Our book restoration project is going well. We have already restored nine books. These nine books were in the worst need of repair. We should all feel proud of the funds appropriated for this project.

I would like to thank everyone for their support. In the new year 2000, I wish all a peaceful, happy, healthy and prosperous year.

Respectfully Submitted,
Stacey A. Desrosiers, Town Clerk

HARTLAND/ST. ALBANS SENIOR CITIZENS REPORT

The Hartland & St. Albans Senior Citizens are happy to report that we have had a good year. We have gained new members making our average attendance - 21.

Each month we have had April, a representative for Cooperative Extension in Orono make us a visit. She is very helpful with our diets. She gives us information on Low Sodium and Low Calorie recipes. Sometimes she make us samples to try and information on where the products can be obtained.

Senior Spectrum provides us with an array of options for independent living. They have information and Help Line for the elderly. They are qualified to listen to anyone's concerns and will assist in the best solution for each individual.

We welcome any new members or you may visit for a day. We meet every Tuesday of the month - weather permitting.

We are very grateful to the Towns of Hartland and St. Albans for their support. God Bless.

Arline Ham, Secretary

ANIMAL CONTROL OFFICER REPORT

The past year has again seen an increase in the number of rabies cases, so please, stay away from any dog or cat you are not familiar with. If you suspect any dog or cat is a stray, especially if this animal appears sick, please contact the Animal Control Officer or the Town Office. Since wild animals are the main carrier of rabies, caution should be taken around them especially if they appear sick.

So please, for your safety as well as the safety of others, have your dog(s) or cat(s) vaccinated, which is what the State Law requires. Over the past year I responded to almost 20 stray cat calls and 65 calls dealing with dogs from strays, noise nuisance, to cruelty and neglect. Help control the pet population, have your dog or cat spayed or neutered.

Respectfully Submitted,
Mark B. Stanley, ACO
January - October 1999

ANIMAL CONTROL OFFICER REPORT

I became your Animal Control Officer in October 1999. I have enjoyed working in that position and hope to continue. I have handled several complaints in the two months of 1999. They are listed below.

I want to warn the citizens of St. Albans of my concern of rabies in the upcoming year. We do have rabies in our area. The State Law is that all cats as well as dogs must be vaccinated against it. And to watch out for any wildlife that is acting strangely. Stay away from it and call the Warden Service. If you do get bitten, wash the area thoroughly with soap and water and call your doctor. Remember that vaccination is not 100% fool proof so report all bites.

Complaints handled Oct - Dec, 1999

Dogs at large	10	Stray cats	12
Stray dogs	8	Misc.	3
Barking dogs	4	Dog bites	1
Cruelty to animals	2		

Respectfully,
Harry H. Taylor, Animal Control Officer
277-7341

FIRE CHIEF REPORT 1999

To the Citizens of St. Albans:

The Fire Department had a busy year although the number of emergency calls was down again. I hope this is a trend that continues. I feel our fire prevention program, which is taught in the school each year, is a major factor in the decreasing number of fire calls.

The Fire Department applied for a ten thousand dollar grant from the state for ice storm damage. We received nine thousand dollars worth of forest fire fighting equipment from this grant, which will be very helpful in dealing with woods and grass fires.

The Fire Department also applied for a \$70,000 grant for a mobile burn trailer. This will enable us to have live fire training. Numerous other forms of training can be done at the facility. The trailer will also be made available to our mutual aid departments.

The fire men worked very hard this year with our fund raisers. We had a very successful breakfast and supper at the Summerfest, and another very successful grass drag.

I would like to thank all of the firemen and their families for making the St. Albans Fire Department one that we can be very proud of.

I would also like to thank the Town Manager, Selectmen, and Office Staff for their help and support.

Respectfully Submitted,
Fred J. Cooper, Jr. Fire Chief

FIRE CALLS

Structure/Mutual Aid	17
Chimney	07
Grass/Woods	05
Smoke Investigation	02
Car Accident	15
Lines Down	09
Furnace Malfunction	01
CO Detection Invest.	04
False Alarm	03
Standby	01
Roof Collapse	01
Trees Down	02
Vehicle Fire	03
Ambulance Assist	04
Boat Accident	01
Lost Person	02
TOTAL	77

SERVICE CALLS

Fill Wells	05
Test Hydrants	02
Wash Streets & Driveways	20
Cascade Fill	03
Escort Band	01
Flooded Cellars	06
Burn Buildings	01
Burn Brush/Grass	20
Fill Pools	26
Parades	04
Jaws Demo	01

TOTAL	89
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AS OF 9/18/1999 DUE TO LIABILITY REASONS, THE
ST. ALBANS FIRE DEPT. WILL NO LONGER FILL
WELLS.

Local Sealer of Weights and Measures
1999 Yearly Report
St. Albans Maine

All the test weights and gas cans were taken to Augusta in January for their yearly calibration tests. In February, I bought a new forty pound weight kit. In March, I was sworn in at the Town Office and in April attended a meeting in Augusta with the State Sealers. In July, I tested 10 pumps and 6 scales.

Respectfully Submitted,
Timothy Briggs
Sealer of Weights and Measures
Dexter, Maine

BIG INDIAN LEAGUE
1999

The League does not have much to report on for the summer of 1999. About everything is status quo over the last 3 or 4 years.

In the summer of 1999 the League had 6 youth teams (85 kids) playing baseball and softball. As far as I know all who played had a good time doing so.

Last summer was no different than the past few years, the League is always in need of coaches, umpires, and volunteer help for one thing or another. If there is anybody who is interested in being involved in the League, please contact the Town Office.

Respectfully Submitted,
Boyd McNally, President

THE ST. ALBANS HISTORICAL SOCIETY

We are starting our second year with increasing membership and are expanding our research capabilities.

Ongoing projects by our members are:

1. The location and identification of our school districts (there were 17).
2. The cleaning of the Sleeper Cemetery on St. Albans Mountain has been underway, thanks to the Nokomis Junior ROTC.
3. 10 notebooks of the Crocker Family genealogy are available.
4. The East St. Albans Library has been permanently loaned to the Society and will be moved to a central location next spring.

Meetings are on the fourth Tuesday monthly. The Heritage Room is available by appointment during the winter. Summer hours will be announced later. For more information contact:

President	James Smith, Sr.
V. President	Ronnie Finson
Secretary	Shelda Madigan
Treasurer	Lorraine Post

Respectfully,
Ron Russell, Executive Director
938-2828

Code Enforcement Officer's Report
1999

This year 34 permits were issued for activities in the Shoreland Zone, 26 by the CEO and 8 by the Planning Board.

There were 2 permits issued for the construction of new residences, 5 for new accessory structures (garages, sheds, etc.), 8 for additions to or expansions of existing non-conforming structures (within 100 ft. of shore), and the rest were for earth moving, timber harvesting and for temporary docks.

Some activities in the Shoreland Zone areas may require a permit from the Department of Environmental Protection, and it's always a good idea to check before beginning any work.

Please remember that certain activities require permits, and a failure to obtain a required permit is a violation which could result in a penalty.

The new Building Notification Ordinance is working well. This only requires property owners to notify the Town Office before beginning construction of any structures over 40 square feet. This year there were 49 notifications filed.

Please keep in mind that our ordinances were not enacted to prevent you from doing what you want with your property, but rather to regulate activities in the way the townspeople decided would be in the best interests of all our citizens.

If you have questions about any of our ordinances, please feel free to contact me at the Town Office. My hours are Tuesdays and Fridays, 8:00 am - 12:00 noon. Copies of all our ordinances are available at the Town Office.

Respectfully submitted,
Bill Murphy, Code Enforcement Officer

PLUMBING INSPECTOR'S REPORT
1999

Permits Issued

Internal Permits	22
Septic System Permits	29
Total Permits Issued	51

Fees Collected

Internal Permits	\$ 686.00
Septic System Permits	\$ 2800.00
Total Collected	\$ 3486.00

Total of Fees to State	\$ 871.50
Total of Fees to Town	\$ 2614.50

Respectfully submitted,
Bill Murphy, Local Plumbing Inspector

SNO-DEVILS SNOWMOBILE CLUB
1999 TRAIL EXPENSES

Equipment	
Mogul master drag	\$4500.00
Trail Maintenance	
Preseason Excavating	\$ 975.00
Bridge Construction	
3 steel bridges	
Permits, parts & labor	\$8928.00
Insurance & Reg.	\$ 588.00
Gas & Oil for groomers	\$ 406.00
Equipment repairs & maint.	\$ 269.00
<hr/>	
Donated Bridge Parts & Labor	\$7179.00
Donated man hours	
Preseason brushing & cutting	86 hours
Grooming trails	
(not much snow)	63 hours



Vaughn A. Stedman
136 Canaan Road
RR 1, Box 3930
Hartland, ME 04943
Residence: (207) 938-4890
Business: (207) 938-4890

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

January 2000

To the Citizens of House District 108:

As I enter my sixth year of service in the Maine House of Representatives, I am evermore grateful for the opportunity you have afforded me to experience this governmental process as your spokesperson. I do plan to seek one more term (as is allowed under the term limits law) by running for re-election in November.

In Augusta things are in high gear as lawmakers seek to make good decisions about surplus monies, the options being as broad as are the differences between the political parties. Should the over-collection in tax revenues be spent on new or expanded programs; or should it be used to provide additional savings, pay down debt and offer some local tax relief by putting more money into K-12 education?

I personally prefer the latter three options, as my votes over the past years reflect. I am openly and unashamedly conservative when it comes to spending and to government involvement in the lives of Maine citizens. That will not change as long as I am involved in the process.

It is my hope that the towns I represent will have much success in the Year 2000 and that decisions made in the 119th Legislature will favorably impact you as communities.

Respectfully Yours,

Vaughn A. Stedman
State Representative

District 108 Canaan, Cornville, Hartland, Palmyra and St. Albans



Senator Betty Lou Mitchell
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

PO Box 6
Ellis, ME 04834
(207) 269-2071
Fax (207) 269-2612

ANNUAL REPORT TO THE TOWN OF ST. ALBANS
Message from Senator Betty Lou Mitchell

Greetings from the State House,

I want to thank you for providing me the opportunity to represent your best interests in Augusta. I am honored that you have entrusted me with this responsibility.

The second regular session of the 119th Legislature is now underway. It is filled with many challenges and a great deal of unfinished business. For example, the Legislature will be considering three bills which I submitted including "An Act to Provide Funding for Background Checks and Fingerprinting for School District Employees and Volunteers," "An Act to Establish an Office of Women's Health," and "An Act to Fund the Local and State Share of Minor Collector Road Reconstruction." In addition, we will be considering bills to create a patient's bill of rights, repeal term limits, raise the minimum wage, exempt retirement pensions from the state income tax, and increase the homestead exemption. My committee, the Health and Human Services Committee, is currently working on proposals dealing with long-term care, prescription drugs, an ombudsman for children, and a program to address children in need of services, e.g., homeless children. These proposals and the hundreds of others that we will be considering will likely make the session - which is scheduled to end in April - a very busy one.

It appears that the Legislature will once again have the task of determining how best to appropriate a sizable revenue surplus. My Republican colleagues and I are advocating that the \$280 million surplus be returned to the taxpayers in the form of tax relief, debt reduction, school funding and construction, and needed health care reforms. The hallmark of the Republican plan would provide an income tax exemption on the retirement pension of a single filer on the first \$15,000 a year on any private or public pension, or on the pensions of joint filers on the first \$30,000 a year. Under the Republican plan, the average Maine retiree will save \$652 per year.

I hope you will continue to keep me informed of your views and suggestions. Please do not hesitate to call me at my home at 269-2071 or, when the Senate is in session, at our 24 hour toll-free line at (800) 423-6900.

Thank you, again, for the opportunity to represent you in Augusta.

Sincerely yours,

Betty Lou Mitchell
State Senator, District 10

Fax (207) 287-1527 • TTY (207) 287-1583 • Message Service 1-800-423-6900 • Web Site: <http://www.state.me.us/legis/senate>

BREAKDOWN OF ACCOUNTS

This breakdown consists only of those accounts which have several line items. For all other Departmental Accounts see Auditor's Report, Schedule 3.

ADMINISTRATION

Labor	
Larry Post	37,200
Lisa Knight	17,015
Cindy Mason	7,488
Stacey Desrosiers	9,215
Elections	824
Dues & Training	2,876
Telephone	1,541
Mileage	2,400
Printing & Advertising	1,242
Professional Services	2,096
Register of Deeds	2,281
Supplies	5,554
53rd Week	1,365
Office Machines	443
Misc.	90
TOTAL	<u>91,630</u>

TOWN HALL

Janitor	1,163
Labor	92
Electric	1,179
Repairs & Maintenance	1,660
Supplies	254
Heat	2,194
Furniture	220
Misc.	0
TOTAL	<u>6,762</u>

FIRE DEPARTMENT

Labor	127
Training	857
Tel & Communications	3,238
Electric	1,237
Parts & Repairs	4,373
Insurance	240
Misc.	199
Supplies	1,626
Plowing	700
Building Repair	884
Heat	1,456
Gas & Oil	831
Equipment	4,962
TOTAL	<u>20,730</u>

WINTER ROADS

Labor:	
Ronnie Finson	15,917
Alfred Welch III	9,794
Jason Emery	1,896
Kenneth Scamman	879
Others	639
	<u>29,125</u>
Mileage	574
Parts & Repairs	8,015
Machine Hire	4,072
Snow Fence	166
Supplies	354
Salt & Sand	31,350
Gas & Oil	3,356
Equipment	45
Misc.	515
TOTAL	<u>77,572</u>

SUMMER ROADS

Labor:	
Ronnie Finson	7,459
Alfred Welch III	6,566
Kenneth Scamman	2,655
Others	670
	<u>17,350</u>

Mileage	778
Parts & Repairs	4,384
Machine Hire	3,240
Misc.	62
Supplies	1,420
Employee Drug Testing	206
Gravel & Stumpage	2,904
Gas & Oil	885
Chloride	4,017
TOTAL	<u>35,775</u>

GARAGE

Electric	943
Telephone/Misc.	879
Supplies	2,386
Heat	1,323
Equip & Labor	700
TOTAL	<u>6,231</u>

1999 TAXES DUE
12/31/99

Allen	Dane	95.40
Allen	Donna	489.60
Angelo	Harry	333.00
Anzalone	James	894.60
Archambault	Robert	103.39
Archer	Richard	126.00
Arsenault, Sr.	Edward	207.00
Bagley	Deborah	1,173.60
Bailey	Judith	613.80
Ball	Beverly	5.73
Ballard*	Christopher	525.60
Barylick	F. Stephen	270.00
Batchelder	Kenneth	225.00
Bellemare	Ronald	309.60
Bennett	Bruce	160.20
Berry	Bruce	160.20
Bishop	Terry	637.20
Blanchard	Alonzo	102.60
Bonney Corson	Tracey	316.80
Booth	Wesley	145.80
Braley	Alan	234.00
Brooks	Shirley	696.60
Brown	Charles	466.20
Brown	Frank W.	298.80
Brown	John W.	64.80
Bryant	Frank	66.60
Bubar	David	378.30
Buchanan, Jr.	William R.	167.40
Call	Rex	120.60
Carmichael	Gary	419.40
Carmichael	Glenna	365.40

Carmichael	Ira	405.00
Cavanaugh	Celeste	525.60
Chapdelaine	Scott	635.40
Childers	Clifton	117.00
Clement	Michael	579.60
Clukey	Charles	1,189.80
Collette	David	702.00
Condon	David	702.00
Cooley	Charles E.	793.80
Cooney, Est. of	Clarissa	1,254.60
Cope	Steven	280.80
Crocker	Robert	756.00
Cross, Et Al	Deborah	460.80
Curtis	Dale	108.00
Curtiss	Alan	1,281.60
Davis	Howard	1,087.20
Davis	Thomas	275.40
Davis, Jr.	Forrest	563.40
Dawson	Polly	189.00
Debethune	Ade	565.20
Denbow	Charles	61.20
Digiacomantonio	B. William	288.00
Dodge, Et Al	Charles	151.20
Downs	Ruth	375.93
Durgin	Cynda	270.00
Eaton	Rob	3.45
Eidel	Barbara	487.80
Emery	Jason	324.00
Emery	Ralph	1,177.20
Erving	Denise	576.00
Erving	Jeffrey	190.80
Estes, Est. of	Daniel	268.20
Farrington, Jr.	Jasper	288.00
Field, Est. of	Madeline	154.61

Field, Jr.	Harold	324.00
Fitz	John	462.60
Fowler	Joseph	222.64
Frazer	Lawrence	664.20
Gaboury	Paul	144.00
Gallison	Charles	259.20
Garland	Helen	231.20
German	Bonnie	18.75
Gerry	Stephen	108.00
Gilbert	Bonnie	270.00
Gillett, Sr.	Charles	235.45
Gilpatrick	David	550.80
Girard	Mary	108.00
Glidden	Joseph	514.80
Goforth	Lester	513.00
Goforth	Stephanie	408.60
Goldstein	Ronald	383.33
Gordon, Jr.	Harry	1,053.00
Gregoire	Constance	163.80
Grenon	Benoit	772.20
Grignon	Edward	142.20
Gustin	Patrick	240.20
Hafford	Brian	111.60
Hall	Edward	394.20
Hanson	Gregory	7.59
Hardie	Henry	401.40
Harmon	Belinda	241.20
Harmon	Betty	270.00
Harville	Thomas	144.00
Henderson	Daniel	442.80
Herrick, Jr.	Gerald	216.00
Herring	Steven	464.40
Hogan	Daniel	540.00
Holt	Timothy	594.00

Hooker	David	139.29
Howe	Ken	631.80
Hughes, Est. of	Hazel	415.80
Hutchinson	James	444.60
Ingraham	Richard	811.80
Jackwin, Jr.	Frank	417.60
Johnston	Douglas	495.00
Jones	Edwin	1,562.40
Joyce	Kenneth	581.40
Kachan	Marie	338.40
Katkavich	William	828.00
Knight	Chris	545.40
Knight	Larry	806.40
Kokotovich	Kevin	536.40
Labbee, Est. of	Charles	153.00
LaChance	Paul	432.00
LaRue	Barbara	3.80
Lawrence	Kim	495.00
Lewis	William	178.20
Lister	Marvin	484.20
Macchi	John	670.02
Marble	Basil	367.20
Martin Family Farm		3,306.60
Martins*	Andrew	18.80
Massey	Bruce	140.40
Massey	Michael	140.40
Massow	Fred A.	90.00
Matern	Robert	239.40
McAvoy	Robert	806.40
McCarthy	Ricky	630.00
McCue	Kenneth	270.00
McKeever	Brian	754.32
McNally	Boyd	1,168.20
McNally**	Carolyn	345.60

Meech	Mark	80.67
Morgan	Robin	500.40
Morrison	Keith	216.00
Morse	Ray	478.80
Mrazik	Pamela	946.80
Mullis	Deborah	612.00
Mullis*	George	2.80
Nason	Robert	142.20
Neal	Douglas Earl	321.00
Nichols*	Heiko	3.27
Nickerson	William	280.80
Norrie	Lorie	234.00
Note Funding Inc.		130.90
O/E Systems Inc.		32.40
Oliver	Suzan	167.40
Owens	Kenneth	588.60
Parkhurst	Douglas	771.95
Patten	Bruce	417.60
Pease	Bonnie Lyn	334.80
Pelletier	Kola	909.00
Pelletier, Jr.	Lawrence	221.40
Perri	Wayne	304.20
Post	Harlow	394.20
Post	Wesley	1,036.80
Post	William	324.00
Race	Thomas	698.40
Randlett	Rae Fuller	788.40
Reiser	William	498.60
Rice, Est. of	Donald	455.40
Richardson, Et Al	Amos	545.40
Riley	Paul	360.00
Rix	Clarence	95.40
Rowell	Terry	383.40
Russell	Clifton	185.40

Russell	Ronald	244.80
Ryan	John	111.60
Sabol	Edward	333.00
Saunders*	Warren	162.00
Schnetzer	Werner	100.80
Seamans	Peter	210.60
Secor	Virginia	703.80
Seekins	Scott	108.80
Seekins	Spencer	860.40
Shaw	Henry	540.00
Shibles, Jr.	Willis	631.80
Silvia	John	405.00
Sinclair	Michael	234.00
Sinclair	Roger	90.00
Small	George	108.00
Smith	James	531.00
Smith	Marjorie	608.40
Smith*	Jayson	1,665.00
Snowman	Pam	410.40
Sorensen, Jr.	Earl	504.00
Spaulding	Steven	739.80
Stimans	Thyra	498.60
Strickland	Mark	77.40
Tasker	Lora	387.00
Thody	Christopher	90.00
Thody	Frederick	313.20
Toner	James	109.80
Towner, Est. of	Ruth	270.00
Towner, Est. of	Walter	877.40
Treadwell	Stephen	270.00
Tremblay	Thomas	581.40
Trogden	William	523.80
Tsoulas	George	219.60
Turner	Jamie	378.00

Varricchio	Joseph A.	585.00
Ward	Stephen	295.20
Welch	Deborah	246.60
Welch	Marguerite	1,071.00
Welch III	Alfred	17.60
Whipple	Nelson	376.20
White	Toni	288.00
Whitney	Ruby	2.74
Wilbur	Darlene	273.60
Winslow	Kenneth	203.40
Wolf	Judith	90.00
Yankee Realty		439.20
*****TOTAL*****		\$90767.33

1998 TAXES DUE
12/31/99

Bailey**	Judith	550.85
Barylick	Stephen	262.50
Batchelder	Kenneth	218.75
Berry	Bruce	168.00
Bishop	Terry	613.75
Call	Rex	129.50
Carmichael	Gary	420.00
Carmichael	Glenna	355.25
Cavanaugh	Celeste	523.25
Childers	Clifton	113.75
Creamer	Marilee	192.50
Cross	Cynthia	215.25
Davis	Howard	1,087.50
Dawson	Polly	183.75
Dodge	Charles	63.00
Eidel	Barbara	226.85
Emery	Jason	240.50
Farnham	Sherry	105.00
Frazer	Lawrence	645.75
Goforth	Stephanie	409.50
Grignon	Edward	138.25
Hardie	Henry	402.50
Harville	Thomas	134.75
Jackwin, Jr.	Frank	418.25
Johnston	Douglas	427.33
Joyce	Kenneth	245.09
Knight	Larry	787.50
Kokotovich	Kevin	533.75
Lewis	William	148.18
Martin Family Farm		3,142.17
Massow	Fred A.	395.66

McCue	Kenneth	262.50
McNally	Boyd	913.50
Morrison	Keith	210.00
Morse	Ray	563.50
Mrazik	Pamela	920.50
Mullis	Deborah	595.00
Norrie	Lorie	227.50
Oliver	Suzan	175.00
Pedersen	Ricky	122.50
Post	Harlow	395.50
Post	Wesley	1,020.25
Randlett	Rae Fuller	23.60
Rowell	Terry	372.75
Russell	Clifton	180.25
Russell**	Ronald	165.50
Sandberg	Timothy	253.75
Sinclair	Roger	87.50
Trogden	William	509.25
Turner	Jamie	230.96
Varricchio	Joseph A.	581.00
Welch	Deborah	239.75
Whipple	Nelson	222.61
Winslow	Kenneth	197.75
Yankee Realty		427.00
****TOTAL****		\$22383.55

Town of St. Albans, Maine

**REPORT ON FINANCIAL STATEMENTS
(with supplemental material)**

Year ended December 31, 1999

TABLE OF CONTENTS

	Exhibit	Page
Independent Auditor's Report		3
General Purpose Financial Statements		
Combined balance sheet – all fund types and account groups	A	4
Combined statement of revenues, expenditures and changes in fund balances – all governmental fund types	B	5
Statement of general fund revenues, expenditures and changes in fund balance – budget and actual	C	6
Statement of revenues, expenditures and changes in fund equity – all trust funds	D	7
Statement of cash flows	E	8
Notes to financial statements		9 – 14
	Schedule	
Supplemental Material		
Property valuation, assessment and appropriations – general fund	1	15
Combining schedule of revenues, expenditures and changes in fund balances – capital projects fund	2	16
Schedule of departmental operations	3	17 – 18

Hollingsworth & Willey, CPA, PA

Douglas R. Hollingsworth, CPA • Charemon A. Willey, CPA
The Accessible Accountants

109 State Street
Post Office Box 2181
Bangor, ME 04402-2181
(207) 262-2181

Independent Auditor's Report

To the Board of Selectmen
Town of St. Albans, Maine

We have audited the accompanying general-purpose financial statements of the Town of St. Albans, Maine, as of and for the year ended December 31, 1999 as listed in the table of contents. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly in all material respects, the financial position of the Town of St. Albans, Maine, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of St. Albans, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Hollingsworth & Willey, CPA, PA

January 13, 2000

TOWN OF ST. ALBANS, MAINE
COMBINED BALANCE SHEET - ALL
FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1999

	Governmental Fund Types		Fiduciary Fund Types		Account Groups	Total
	General	Capital Projects	Trust	Agency	General Long-Term Debt	(Memorandum Only)
ASSETS						
Cash	\$ 334,461.03	\$ 1,714.36	\$ -	\$ 8,435.46	\$ -	\$ 344,610.87
Investments	-	273,218.62	146,969.25	-	-	420,187.87
Taxes receivable	91,076.93	-	-	-	-	91,076.93
Tax liens receivable	22,383.55	-	-	-	-	22,383.55
Tax acquired property	1,424.40	-	-	-	-	1,424.40
Due from other funds	126,233.36	11,212.16	37,097.52	-	-	174,543.04
Amount to be provided for retirement of general-long-term debt	-	-	-	-	60,000.00	60,000.00
Total assets	\$ 575,579.27	\$ 286,145.16	\$ 184,066.77	\$ 8,435.46	\$ 60,000.00	\$ 1,114,226.66
LIABILITIES						
Prepaid taxes	\$ 1,184.38	\$ -	\$ -	\$ -	\$ -	\$ 1,184.38
Due to other governments	1,461.35	-	-	-	-	1,461.35
Due to other funds	11,212.16	149,124.08	14,206.80	-	-	174,543.04
Due to Babe Ruth field fund	-	-	-	8,435.46	-	8,435.46
Deferred property taxes	103,810.00	-	-	-	-	103,810.00
General obligation notes payable	-	-	-	-	60,000.00	60,000.00
Total liabilities	117,667.89	149,124.08	14,206.80	8,435.46	60,000.00	349,454.23
FUND EQUITY						
Fund balance	-	-	57,203.85	-	-	57,203.85
Reserved for endowments	-	-	-	-	-	-
Reserved for highway block grant	-	76,662.64	-	-	-	76,662.64
Reserved for animal control	-	1,714.36	-	-	-	1,714.36
Reserved for fire department capital	-	40,232.60	-	-	-	40,232.60
Reserved for public works capital	-	10,521.65	-	-	-	10,521.65
Reserved for dams	-	7,889.61	-	-	-	7,889.61
Unreserved - designated	48,676.61	-	-	-	-	48,676.61
Unreserved - undesignated	409,212.77	-	112,656.12	-	-	521,868.89
Total fund equity	457,889.38	137,021.08	169,859.97	-	-	764,772.43
Total liabilities and fund equity	\$ 575,579.27	\$ 286,145.16	\$ 184,066.77	\$ 8,435.46	\$ 60,000.00	\$ 1,114,226.66

The accompanying notes are an integral part of this statement.

TOWN OF ST. ALBANS, MAINE

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

YEAR ENDED DECEMBER 31, 1999

	Governmental Fund Types		Total (Memorandum Only)
	General	Capital Projects	
REVENUES			
Property taxes	\$ 765,758.67	\$ -	\$ 765,758.67
Excise taxes	188,501.52	-	188,501.52
Intergovernmental revenue			
State revenue sharing	96,647.61	-	96,647.61
Homestead exemption	50,920.00	-	50,920.00
Local road assistance	-	57,204.00	57,204.00
Small community grant	2,799.84	-	2,799.84
General assistance	3,215.53	-	3,215.53
Tree growth	6,246.73	-	6,246.73
Veterans reimbursement	934.42	-	934.42
Copefast grant	3,603.47	-	3,603.47
Charges for services	21,024.49	-	21,024.49
Interest income	20,521.10	7,764.49	28,285.59
Other revenue	3,191.15	-	3,191.15
Total revenues	1,163,364.73	64,968.49	1,228,333.22
EXPENDITURES			
General government	138,860.04	-	138,860.04
Protection	78,225.96	1,246.03	79,471.99
Health and welfare	9,456.87	-	9,456.87
Public works	322,427.40	5,076.62	327,504.02
Public service	12,091.85	-	12,091.85
County tax	49,323.26	-	49,323.26
Education	547,753.29	-	547,753.29
Debt service	24,320.00	-	24,320.00
Total expenditures	1,182,456.67	6,322.65	1,188,781.32
Excess of revenues over (under) expenditures	(19,093.94)	58,645.84	39,551.90
OTHER OPERATING SOURCES (USES)			
Operating transfers in	46,949.94	4,559.00	51,508.94
Operating transfers (out)	(4,559.00)	(46,949.94)	(51,508.94)
Total other operating sources (uses)	42,390.94	(42,390.94)	-
Excess of revenues and other sources over (under) expenditures and other use	23,297.00	16,254.90	39,551.90
FUND BALANCE - BEGINNING OF YEAR	434,594.38	120,766.18	555,360.56
FUND BALANCE - END OF YEAR	\$ 457,891.38	\$ 137,021.08	\$ 594,912.46

The accompanying notes are an integral part of this statement.

TOWN OF ST. ALBANS, MAINE
STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 751,115.59	\$ 765,758.87	\$ 14,643.28
Excise taxes	155,000.00	188,501.52	33,501.52
Intergovernmental revenue			
State revenue sharing	83,004.00	96,647.51	13,643.51
Homesite exemption	50,866.20	50,920.00	53.80
Small community grant	-	2,799.84	2,799.84
General assistance	-	3,215.53	3,215.53
Tree growth	-	6,246.73	6,246.73
Veterans reimbursement	-	934.42	934.42
Copsfast grant	3,603.47	3,603.47	-
Charges for services	18,000.00	21,024.49	3,024.49
Interest income	-	20,521.10	20,521.10
Other revenue	-	3,191.15	3,191.15
Total revenues	<u>1,061,589.26</u>	<u>1,163,364.73</u>	<u>101,775.47</u>
EXPENDITURES			
General government	141,813.00	138,860.04	2,952.96
Protection	83,803.47	78,225.96	5,577.51
Health and welfare	14,200.00	9,456.87	4,743.13
Public works	330,850.00	322,427.40	8,422.60
Public service	14,725.00	12,091.85	2,633.15
County tax	49,323.26	49,323.26	-
Education	547,753.31	547,753.29	0.02
Debt service	24,320.00	24,320.00	-
Total expenditures	<u>1,206,788.04</u>	<u>1,162,458.67</u>	<u>24,329.37</u>
Excess of revenues over (under) expenditures	<u>(145,198.78)</u>	<u>(19,093.94)</u>	<u>126,104.84</u>
OTHER OPERATING SOURCES (USES)			
Operating transfers in	60,000.00	46,949.94	(13,050.06)
Operating transfers (out)	(3,500.00)	(4,559.00)	(1,059.00)
Total other operating sources (uses)	<u>56,500.00</u>	<u>42,390.94</u>	<u>(14,109.06)</u>
Excess of revenues and other sources over (under) expenditures and other us	<u>\$ (88,698.78)</u>	<u>23,297.00</u>	<u>\$ 111,995.78</u>
FUND BALANCE - BEGINNING OF YEAR		<u>434,594.38</u>	
FUND BALANCE - END OF YEAR		<u>\$ 457,891.38</u>	

The accompanying notes are an integral part of this statement.

EXHIBIT D

TOWN OF ST. ALBANS, MAINE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND EQUITY - ALL TRUST FUNDS
YEAR ENDED DECEMBER 31, 1999

REVENUES	
Additional principal	\$ 5,368.94
Interest income	6,190.02
Capital gains (losses)	<u>(19,467.96)</u>
Total revenues	<u>(7,908.99)</u>
EXPENSES	
Cemeteries	<u>5,664.21</u>
Total expenses	<u>5,664.21</u>
Net income	(13,573.20)
FUND EQUITY - BEGINNING OF YEAR	<u>183,433.17</u>
FUND EQUITY - END OF YEAR	<u>\$ 169,859.97</u>

The accompanying notes are an integral part of this statement.

7

TOWN OF ST. ALBANS, MAINE
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 1999

	Fiduciary Fund Types Non-Expendable Trust Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Net income (loss)	\$ (13,573.20)
Adjustments to reconcile operating income (loss) to net cash flow from operating activities	
(Increase) decrease in the following asset accounts	
Due from other funds	(1,422.89)
Increase (decrease) in the following liability accounts	
Due to other funds	-
Total adjustments	(1,422.89)
Net cash provided by (used by) operating activities	(14,996.09)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase/sale of investments	14,996.09
Net increase (decrease) in cash and cash equivalents	-
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	-
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ -

The accompanying notes are an integral part of this statement.

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of St. Albans, Maine operates under a Selectmen – town manager form of government, and is incorporated under the laws of the State of Maine.

The accounting policies of the Town of St. Albans, Maine conform to generally accepted accounting principles as applicable to governmental units, except for the omission of general fixed assets.

The Town applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, except as noted in the Independent Auditor's Report. Proprietary funds and similar component units apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 20, 1989, unless those pronouncements conflict with GASB pronouncements, in which case, GASB prevails. The following is a summary of the significant policies.

BASIS OF PRESENTATION

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are allocated to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town and accounts for all revenues and expenditures of the Town not encompassed within other funds.

Capital Projects Fund – The capital projects fund is used to account for all resources for the acquisition of capital facilities by the Town.

Fiduciary Fund Types

Trust and Agency Funds – Trust and agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Account Groups

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

General Long-term Debt Account Group – This account group is established to account for all long-term obligations which are expected to be financed from governmental fund types.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is followed by the governmental fund types and any agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets. The accrual basis of accounting is utilized by the proprietary fund type. Under this basis of accounting revenues are recognized when earned and expenses are recognized when the related liability is incurred.

PROPERTY TAXES

Property taxes for the current year were committed on July 19, 1999 on the assessed value listed as of April 1, 1999. Payment of taxes was due October 1, 1999 with interest of 10% being charged after that date.

The Town is permitted by the State of Maine to levy taxes up to 105% of its net budgeted appropriations for the period. The amount raised in excess is referred to as overlay, and amounted to \$13,301.22 for the year ended December 31, 1999.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent.

Property taxes levied during the year are recorded as receivables at the time of commitment. The receivables collected during the year and in the first sixty days following the end of the fiscal year are recorded as revenue. The remaining receivables are recorded as deferred revenue.

TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY

The Town of St. Albans, Maine is the basic level of government, which has financial accountability, and control over all activities related to the Town. The Town is not included in any other governmental "reporting entity" as defined by GASB 14. In addition, there are no component units as defined in GASB 14, which are required to be included in the Town's reporting entity.

ENCUMBRANCE ACCOUNTING

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is not employed by the Town.

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the proprietary fund type considers all highly liquid investments with a remaining maturity of three months or less when purchased to be cash equivalents.

INVESTMENTS

The Town of St. Albans has valued its investments at fair value as of December 31, 1999. The fair value of its investments was recorded on market prices at the time of valuation. No valuation allowances have been recorded.

BUDGETS AND BUDGETARY ACCOUNTING

The Town holds an annual town meeting at which time a formal operating budget for the General fund for the upcoming year is adopted. The operating budget for the Town is established in accordance with various laws which govern the Town's operations. Appropriations for the general fund generally lapse at the end of the fiscal year.

RESERVES

The Town records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserve, listed in the balance sheet.

TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

The total columns presented in the combined financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals, thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999**

2. CASH AND INVESTMENTS

DEPOSITS

The Town's deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town's agent in the Town's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the Town's name; Category 3 includes uninsured and uncollateralized deposits.

At December 31, 1999, cash and cash equivalents consisted of:

	Carrying Amount	Bank Balance	Category		
			1	2	3
General fund	\$334,461.03	\$312,439.53	\$116,503.55	\$ -	\$195,935.98
Capital projects fund	1,714.38	1,714.38	1,714.38	-	-
Agency fund	8,435.46	8,491.72	8,491.72	-	-
Total	\$344,610.87	\$322,645.63	\$126,709.65	\$ -	\$195,935.98

INVESTMENTS

Statutes authorize the Town to invest in certificates of deposit, repurchase agreements, and other available bank investments. In addition, the Town can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law.

For the year ended December 31, 1999, the Town of St. Albans was invested in certificates of deposit, mutual funds, equity securities and U.S. Treasury obligations, in the capital projects and trust fund. Of a total market value of \$420,187.87, \$14,036.17 was covered by federal deposit insurance, and \$406,151.70 was not covered by federal deposit insurance.

3. LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	Balance 12/31/98	Issued	(Retired)	Balance 12/31/99
General Obligation Notes Payable				
Fleet Bank, Dam construction note due in annual principal payments through October 2002, interest due annually at a rate of 5.4%	\$80,000.00	\$-	\$(20,000.00)	\$60,000.00

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999**

3. LONG-TERM DEBT (CONTINUED)

The following is a summary of note principal maturities:

Year ending December 31,	Principal
2000	\$20,000.00
2001	20,000.00
2002	20,000.00
Total	\$60,000.00

4. GENERAL FUND DESIGNATED BALANCES

Balances carried forward consist of:

State revenue sharing	\$31,647.33
State cable	1,193.46
Snowmobile	1,082.73
Small community grant	2,799.84
Assessing	5,000.00
Salt storage building	1,000.00
Recreation	5,955.25
Total	\$48,678.61

5. CAPITAL PROJECTS FUND RESERVED BALANCES

Balances carried forward consist of:

Highway block grant	\$ 76,662.64
Animal control	1,714.38
Fire department capital	40,232.80
Public works capital	10,521.65
Dams	7,889.61
Total	\$137,021.08

**TOWN OF ST. ALBANS, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999**

6. INTERFUND BALANCES

Individual interfund receivable and payable balances at December 31, 1999 were as follows:

	Interfund Receivable	Interfund Payable
General fund	\$ 126,233.36	\$ 11,212.16
Capital project fund	11,212.16	149,124.08
Trust funds	37,097.52	14,206.80
Total	\$174,543.04	\$174,543.04

7. CONTINGENT LIABILITIES

With regard to pending legal claims on any unasserted claims, it is not feasible at this time to predict or determine their outcome.

8. PARTICIPATION IN PUBLIC ENTITY RISK POOL

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its workers compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Town's claims in excess of \$400,000 with an excess limit of \$2,000,000.

The Town is also a member of the Maine Municipal Association – Unemployment Compensation Fund ("Fund"). The fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for unemployment compensation coverage and develop a comprehensive loss control program. The Town contributes to the fund based on the first \$7,000 of wages for unemployment compensation. Each member has its reserve, which is determined by the actuary. The annual rate set by the Fund's actuary is based on the member's reserve and on estimated future claims. Each member is responsible for its own excess of claims over reserve.

SCHEDULE 1

TOWN OF ST. ALBANS, MAINE
PROPERTY VALUATION, ASSESSMENT AND
APPROPRIATIONS - GENERAL FUND
DECEMBER 31, 1999

Assessed valuation	
Real estate	\$ 41,489,100.00
Personal property	<u>239,544.00</u>
Total assessed valuation	<u>41,728,644.00</u>
Tax commitment	
Total assessment at \$18.00 per thousand	<u>751,115.59</u>
Reconciliation of commitment with appropriations	
Current year tax commitment from above	751,115.59
Estimated revenues	310,473.67
Budgeted transfers in	60,000.00
Budgeted transfers out	(3,500.00)
Appropriated from fund balance	<u>102,000.00</u>
Appropriations	1,220,089.26
Overlay	<u>(13,301.22)</u>
Total appropriations	<u>\$ 1,206,788.04</u>

TOWN OF ST. ALBANS, MAINE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - CAPITAL PROJECTS FUND

YEAR ENDED DECEMBER 31, 1999

	Highway Block Grant	Animal Control	Fire Department Capital	Public Works Capital	Dams	Total
REVENUES						
Local road assistance	\$ 57,204.00	\$ -	\$ -	\$ -	\$ -	\$ 57,204.00
Interest income	5,711.29	39.23	1,371.96	598.27	43.74	7,764.49
Total revenues	62,915.29	39.23	1,371.96	598.27	43.74	64,968.49
EXPENDITURES						
Public works	-	-	-	5,076.62	-	5,076.62
Protection	-	498.48	-	-	747.55	1,246.03
Total expenditures	-	498.48	-	5,076.62	747.55	6,322.65
Excess of revenues over (under) expenditures	62,915.29	(459.25)	1,371.96	(4,478.35)	(703.81)	58,645.84
OTHER OPERATING SOURCES (USES)						
Operating transfers in	-	-	1,059.00	-	3,500.00	4,559.00
Operating transfers (out)	(46,949.94)	-	-	-	-	(46,949.94)
Total other operating sources (uses)	(46,949.94)	-	1,059.00	-	3,500.00	(42,390.94)
Excess of revenues and other sources over (under) expenditures and other uses	15,965.35	(459.25)	2,430.96	(4,478.35)	2,796.19	16,254.90
FUND BALANCE - BEGINNING OF YEAR	60,897.29	2,173.63	37,801.84	15,000.00	5,093.42	120,766.18
FUND BALANCE - END OF YEAR	\$ 76,862.64	\$ 1,714.38	\$ 40,232.80	\$ 10,521.65	\$ 7,889.61	\$ 137,021.08

TOWN OF ST. ALBANS, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1999

SCHEDULE 3

	Balance 1/1/99	Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT						
Administration	\$ -	\$ 92,432.00	\$ 92,432.00	\$ 91,629.93	\$ 802.07	\$ -
Town hall	-	7,500.00	7,500.00	6,761.73	738.27	-
Selectman	-	6,025.00	6,025.00	6,025.00	-	-
Social security	-	12,000.00	12,000.00	11,156.44	843.56	-
KVCOG	-	1,756.00	1,756.00	1,756.00	-	-
Records restoration	-	2,500.00	2,500.00	2,500.00	-	-
Computer	-	7,500.00	7,500.00	7,497.39	2.61	-
Assessing	-	5,000.00	5,000.00	-	-	5,000.00
Planning boards	-	500.00	500.00	364.77	135.23	-
Code enforcement	-	6,000.00	6,000.00	5,891.86	108.14	-
Town hall - capital improvement	3,926.92	-	3,926.92	4,676.92	(750.00)	-
Comprehensive plan	1,735.66	-	1,735.66	-	1,735.66	-
Tax maps	-	600.00	600.00	600.00	-	-
Total	5,662.58	141,813.00	147,475.58	138,960.04	3,615.54	5,000.00
PROTECTION						
Assistant chiefs	-	1,000.00	1,000.00	1,000.00	-	-
Fire department	-	20,700.00	20,700.00	20,728.84	(29.84)	-
Fire chief	-	2,000.00	2,000.00	2,000.00	-	-
Fire department - hire	-	2,100.00	2,100.00	1,787.00	313.00	-
Fire department - gear	-	11,000.00	11,000.00	11,000.00	-	-
Deputy program	-	3,603.47	3,603.47	2,618.41	985.06	-
Ambulance	-	800.00	800.00	800.00	-	-
Street lights	-	4,800.00	4,800.00	4,724.86	75.14	-
Animal control	-	1,000.00	1,000.00	1,000.00	-	-
Insurance	-	36,800.00	36,800.00	32,565.85	4,234.15	-
Total	-	83,803.47	83,803.47	78,225.96	5,577.51	-
HEALTH AND WELFARE						
General assistance	-	12,500.00	12,500.00	7,756.87	4,743.13	-
Senior Citizens	-	500.00	500.00	500.00	-	-
Food bank	-	500.00	500.00	500.00	-	-
Red cross	-	100.00	100.00	100.00	-	-
KVCAP	-	600.00	600.00	600.00	-	-
Total	-	14,200.00	14,200.00	9,456.87	4,743.13	-

TOWN OF ST. ALBANS, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1999

SCHEDULE 3
PAGE 2

	Balance 1/1/99	Appropriations	Total Available	Expenditures	Balances Lapsed	Carried
PUBLIC WORKS						
Solid waste	-	71,300.00	71,300.00	71,301.00	(1.00)	-
Cemeteries	-	5,200.00	5,200.00	5,200.00	-	-
Winter roads	-	74,850.00	74,850.00	77,572.11	(2,722.11)	-
Summer roads	-	35,000.00	35,000.00	35,775.39	(775.39)	-
Bridges and culverts	-	5,000.00	5,000.00	5,000.00	-	-
Equipment and buildings	1,877.54	72,000.00	73,877.54	73,877.54	-	-
Garage	-	6,000.00	6,000.00	6,230.67	(230.67)	-
Paving	-	61,000.00	61,000.00	48,949.94	14,050.06	-
Streets and road signs	-	500.00	500.00	520.75	(20.75)	-
Salt storage building	1,000.00	-	1,000.00	-	-	1,000.00
Total	<u>2,877.54</u>	<u>330,850.00</u>	<u>333,727.54</u>	<u>322,427.40</u>	<u>10,300.14</u>	<u>1,000.00</u>
PUBLIC SERVICES						
Historical society	-	250.00	250.00	34.83	215.17	-
Library	-	1,600.00	1,600.00	1,600.00	-	-
Town lending	-	4,000.00	4,000.00	2,957.44	1,042.56	-
Youth teams	-	4,000.00	4,000.00	4,000.00	-	-
Park	-	500.00	500.00	127.38	372.62	-
Other recreation	5,052.45	4,000.00	9,052.45	3,097.20	-	5,955.25
Conservation commission	-	175.00	175.00	75.00	100.00	-
Chamber of commerce	-	200.00	200.00	200.00	-	-
Total	<u>5,052.45</u>	<u>14,725.00</u>	<u>19,777.45</u>	<u>12,091.85</u>	<u>1,730.35</u>	<u>5,955.25</u>
COUNTY TAX	<u>-</u>	<u>49,323.26</u>	<u>49,323.26</u>	<u>49,323.26</u>	<u>-</u>	<u>-</u>
EDUCATION	<u>-</u>	<u>547,753.31</u>	<u>547,753.31</u>	<u>547,753.29</u>	<u>0.02</u>	<u>-</u>
DEBIT SERVICE	<u>-</u>	<u>24,320.00</u>	<u>24,320.00</u>	<u>24,320.00</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 13,592.57</u>	<u>\$ 1,208,788.04</u>	<u>\$ 1,220,380.61</u>	<u>\$ 1,182,458.67</u>	<u>\$ 25,966.69</u>	<u>\$ 11,955.25</u>

ASSESSING RESIDENTS - OWNERS

All inhabitants of the Town of St. Albans, Maine, and all Administrators, Executors, Trustees, etc., of all estates taxable in said Town of such persons are hereby notified to **MAKE AND BRING INTO THE ASSESSORS TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL**, not by law exempt from taxation, of which they were possessed on the first day of April, 2000, and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed. Forms for such shall be available at the Town Office.

ESTATES DISTRIBUTED

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Executor, Administrator or other persons interested, are hereby warned to give notice of such changes in default of such notice will be held under law to pay the tax assessed although such estate has been wholly distributed and paid over.

PERSONS DOOMED

And any resident owner who neglects to comply with this notice is here barred of his right to make application to the **ASSESSORS** or to the **COUNTY COMMISSIONERS**, for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

**LIST OF ALL PROPERTY VALUATIONS AVAILABLE AT
TOWN OFFICE**

TOWN OFFICE HOURS

MONDAY	8:00 - 6:30
TUESDAY	8:00 - 4:00
WEDNESDAY	8:00 - 4:00
THURSDAY	8:00 - 6:30
FRIDAY	8:00 - 4:00

TOWN CLERK HOURS

MONDAY	12:00 - 5:00
TUESDAY	12:00 - 4:00
WEDNESDAY	11:00 - 4:00
THURSDAY	12:00 - 5:00
FRIDAY	11:00 - 4:00

The Town Office will be closed on the following days:

New Years' Day, Martin Luther King Day, Washington's Birthday, Patriots Day, Memorial Day, 4th of July, Labor Day, Columbus Day, the Friday before Veteran's Day, Thanksgiving Day and the day after, and Christmas Day.

Holidays observed by Maine State Government will be observed by the Town.

Regular Selectmen meetings are held on the third Monday of the month at 7:00 p.m.

Planning Board meeting are held on the third Tuesday of the month at 7:00 p.m.

"The Old Baldwin Tree"

*painted in opaque greys
on illustration board*

by

Raymond "Slim" Clark

resident artist

St. Albans, Maine

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